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# Maryland-National Capital Park and Planning Commission

## MISSION STATEMENT

The Maryland-National Capital Park and Planning Commission (M-NCPPC) in Montgomery County manages physical growth and plans communities, protects and stewards natural, cultural and historical resources, and provides leisure and recreational experiences.

## BUDGET OVERVIEW

The M-NCPPC was established by the General Assembly of Maryland in 1927. As a bi-county agency, the Commission is a corporate body of, and an agency created by, the State of Maryland. The Commission operates in each county through a Planning Board and, in Montgomery County, a Park Commission. Five board members, appointed by the County Council, serve as the Montgomery County members of the Commission. The Planning Board exercises policy oversight to the Commissioners' Office, the Parks Department, the Planning Department, and Central Administrative Services.

On January 15 each year, M-NCPPC submits to the County Council and the County Executive the M-NCPPC proposed budget for the upcoming fiscal year. That document is a statement of mission and goals, justification of resources requested, description of work items accomplished in the prior fiscal year, and a source of important statistical and historical data. The M-NCPPC proposed budget is available for review in Montgomery County Public Libraries and can be obtained by contacting the M-NCPPC Budget Office at 301.454.1741 or visiting the Commission's website at [www.mncppc.org](http://www.mncppc.org). Summary data only are included in this presentation.

### ***Tax Supported Funds***

The M-NCPPC tax supported Operating Budget consists of the Administration Fund, the Park Fund, and the Advance Land Acquisition (ALA) Debt Service Fund. The Administration Fund supports the Commissioners' Office, the Montgomery County-funded portion of the Central Administrative Services (CAS) offices, and the Planning Department. The Administration Fund is supported by the Regional District Tax, which includes Montgomery County, less the municipalities of Barnesville, Brookeville, Gaithersburg, Laytonsville, Poolesville, Rockville, and Washington Grove.

The Park Fund supports the activities of the Parks Department and Park Debt Service. The Park Fund is supported by the Metropolitan District Tax, whose taxing area is identical to the Regional District.

The Advance Land Acquisition (ALA) Debt Service Fund supports the payment of debt service on bonds issued to purchase land for a variety of public purposes. The Advance Land Acquisition Debt Service Fund has a countywide taxing area.

### ***Non-Tax Supported Funds***

There are three non-tax supported funds within the M-NCPPC that are financed and operated in a manner similar to private enterprise. These self-supporting operations are the Enterprise Fund, the Property Management Fund, and the Special Revenue Fund.

Grants are extracted from the tax supported portion of the fund displays and displayed in the Grant Fund. The Grant Fund, as displayed, consists of grants from the Park and Administration Funds.

These funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes. M-NCPPC is now reporting them in accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), issued June 1999. The budgets are associated with Planning and Parks operations throughout the Commission.

### ***Spending Affordability Guidelines***

In February 2009, the Council approved FY10 Spending Affordability Guidelines (SAG) of \$110,100,000 for the tax-supported funds of the M-NCPPC, which is a 3.5 percent increase from the \$106,424,200 approved FY09 budget. For FY10, the Commission has requested \$111,311,200 excluding debt service, \$1,211,200 above the total SAG amount of \$110,100,000. The County Executive recommends approval of \$108,969,900.

The total requested budgets for the Enterprise Fund, Property Management Fund, Special Revenue Funds, ALA Debt Service Fund, and Grant Fund, are \$18,161,700, a 4.9 percent increase from the \$17,307,500 total FY09 approved budget. The County Executive recommends approval of \$17,871,500.

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## **Commissioners' Office**

The Commissioners' Office supports the five Planning Board members and enhances communication among the Planning Board, County Council, County residents, other governmental agencies, and other Commission departments.

### **Planning Department**

The Planning Department provides recommendations, information, analysis, and services to the Montgomery County Planning Board (who also serve as the Park Commission), the County Council, the County Executive, other government agencies, and the general public. In addition, the Department is responsible for the preparation of master plans and sector plans which are recommended by the Planning Board and approved by the County Council. The Department reviews development applications for conformance with existing laws, regulations, master plans, and policies and then presents its recommendations to the Planning Board for action. The Department gathers and analyzes various types of census and development data for use in reports concerning housing, employment, population growth, and other topics of interest to the County Council, County government, other agencies, the business community, and the general public.

#### **Planning Activities**

The Planning Activities section recommends plans that sustain and foster communities and their vitality; implements master plans and manages the development process; provides stewardship for natural resources; delivers countywide forecasting, data, and research services; and supports intergovernmental services.

### **Central Administrative Services**

The mission of the Central Administrative Services (CAS) is to provide effective, responsive, and efficient administrative, financial, human resource, and legal services for the M-NCPPC and its operating departments. Costs of the bi-county CAS office are divided equally between Montgomery and Prince George's Counties.

### **Parks Department**

The Parks Department provides recommendations, information, analysis, and services to the Montgomery County Planning Board (who also serve as the Park Commission), the County Council, the County Executive, other government agencies, and the general public. The Department also oversees the acquisition, development, and management of a nationally recognized, award winning park system providing County residents with open space for recreational opportunities and natural resources stewardship.

#### **Montgomery Parks**

Montgomery Parks oversees a comprehensive park system of 410 parks of different sizes, types, and functions that feature Stream Valley and Conservation Parks, Regional and Special Parks, and Local and Community Parks. Montgomery Parks serves County residents as the primary provider of open space for recreational opportunities and maintains and provides security for the park system.

#### **Debt Service - Park Fund**

Park Debt Service pays principal and interest on the Commission's acquisition and development bonds. The proceeds of these bonds are used to fund the Local Parks portion of the M-NCPPC Capital Improvements Program.

#### **Debt Service - Advance Land Acquisition Debt Service Fund and Revolving Fund**

The Advance Land Acquisition Debt Service Fund pays principal and interest on the Commission's Advance Land Acquisition bonds. The proceeds of the Advance Land Acquisition bonds support the Advanced Land Acquisition Revolving Fund (ALARF).

ALARF activities include the acquisition of land needed for State highways, streets, roads, school sites, and other public uses. The Commission may only purchase land through the ALARF at the request of another government agency, with the approval of the Montgomery County Council.

#### **Enterprise Fund**

The Enterprise Fund accounts for various park facilities and services which are entirely or predominantly supported by user fees. Recreational activities include: ice rinks, indoor tennis, conference and social centers, boating, camping, and nature center programs.

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Operating profits are reinvested in new or existing public revenue-producing facilities through the Capital Improvements Program.

### **Property Management Fund**

The Property Management Fund manages leased facilities located on parkland throughout the County, including single family houses, apartment units, businesses, farmland, and facilities which house County programs.

## **COUNTY EXECUTIVE RECOMMENDATIONS**

The County Executive's recommended FY10 level of expenditure for M-NCPPC is \$108,969,900, 2.4 percent over the FY09 approved budget for tax supported funds, exclusive of debt service. The Executive's recommended total is \$1,130,100 or 1.0 percent under Council Spending Affordability Guidelines (SAG).

### **Park Fund**

The County Executive recommends a Park Fund budget of \$81,027,900, excluding debt service. This proposed funding represents a \$1,918,200 or 2.4 percent increase over the FY09 approved budget. The Executive recommends a reduction of \$401,200 from the Commission's request for the projected increase to prefund retiree health insurance and a reduction of \$1.3 million for requested General Wage Adjustment increases and other operating expenditures to be determined by the Commission. The Executive does not recommend the Commission's requested transfer of \$599,000 from the Park Fund to the Enterprise Fund. Park Fund debt service increased by \$298,600 from \$4,005,800 in FY09 to \$4,304,400 in FY10.

### **Administration Fund**

The County Executive recommends an Administration Fund budget of \$27,942,000. This represents a \$627,500 or 2.3 percent increase over the FY09 approved budget. The Executive recommends a reduction of \$197,300 from the Commission's request for the projected increase to prefund retiree health insurance and a reduction of \$457,400 for requested General Wage Adjustment increases and other operating expenditures to be determined by the Commission. The Executive recommends a transfer from the Administration Fund to cover costs in the Special Revenue Fund in the amount of \$1,528,000, a decrease of \$245,000 from the Commission's request of \$1,773,000.

### **ALA Debt Service**

The County Executive recommends ALA debt service funding of \$649,600 a decrease of \$27,400 or 4.0 percent from the FY09 approved budget. The cost decrease is due to lower bond interest.

### **Enterprise Fund**

The County Executive recommends an Enterprise fund budget of \$10,351,800. This represents a \$47,300 or 0.5 percent decrease from the FY09 approved budget of \$10,399,100. The Executive recommends a reduction of \$6,200 from the Commission's request for the projected increase to prefund retiree health insurance and a reduction of \$39,000 for requested General Wage Adjustment increases and other operating expenditures to be determined by the Commission. The Executive does not recommend the Commission's requested transfer of \$599,000 from the Park Fund to the Enterprise Fund. Without the requested transfer, the Enterprise Fund is projected to have a FY10 ending cash balance of \$1.6 million or 13.0 percent of resources.

### **Property Management Fund**

The County Executive concurs with the M-NCPPC request for funding of \$1,026,700. This represents a \$110,700 or 9.7 percent decrease from the FY09 approved budget of \$1,137,400.

### **Special Revenue Fund**

The County Executive recommends a Special Revenue Fund budget of \$5,268,400. This represents a \$749,400 or 16.6 percent increase from the FY09 approved budget. The Executive recommends a transfer from the Administration Fund to cover costs in the Special Revenue Fund in the amount of \$1,528,000, a decrease of \$245,000 from the Commission's request of \$1,773,000. The Executive also recommends a decrease of \$245,000 in expenditures in the development review Special Revenue Fund from the Commission's request, which is equivalent to the Executive's recommended budget reduction in the Department of Permitting Services.

In addition, this agency's Capital Improvement Program (CIP) requires Current Revenue funding.

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## **Consolidation of Recreation Programs**

The Montgomery County Department of Recreation and the Maryland-National Park and Planning Commission (M-NCPPC) Department of Parks offer recreation programming to the residents of Montgomery County. The recent Office of Legislative Oversight report, Organization of Recreation Programs across the Department of Parks and Department of Recreation, looked at recreation programming across both departments and recommended that the County consider consolidation of recreation programming into one department.

The County Executive strongly supports consolidation of the Parks Department's recreation programs into the County Government Department of Recreation. There would be many benefits to this consolidation including:

- improved customer service;
- elimination of duplicative functions;
- improved utilization of capital and operating assets with fewer conflicts on space and time; and
- generation of savings based on the economies of scale realized through consolidation.

In addition, recreation programming is tied directly to four of the County's priority objectives: preparing children to live and learn, safe streets and secure neighborhoods, healthy and sustainable communities, and ensuring vital living for all. Consolidation in the direction of the Recreation Department would more effectively support attainment of these objectives, since the Recreation Department is one of the lead agencies within the County's social service network as a participant in the Positive Youth Development Initiative, Senior Services Initiative, the Cultural Diversity Center, the Sports Council, the Maryland Senior Olympics, and extended learning opportunities with Montgomery County Public Schools (MCPS).

Further, having these programs under the same County leadership allows the Department of Recreation to more easily collaborate and coordinate their efforts with other County departments, such as the Department of Health and Human Services, the Police Department, and Public Libraries. Accountability will also be improved because the County Council and the County Executive will be more directly responsible for the operations and management of the County's recreation activities and facilities. Also, short-term and long-term planning, budgeting, and resource allocation for recreation programming will be improved, as the focus will be on a single entity, the County Department of Recreation.

There are significant logistical issues to be worked through in the consolidation of recreation programming including human resources, financial, information technology, and budget and management issues. While all of these complex matters need to be addressed in detail, this is the appropriate time to begin this process. As a first step, the County Council, the County Executive, and the Park Commission should jointly name a Work Group to identify, evaluate, and resolve transition issues with the goal of consolidating all recreation programming in the Department of Recreation during FY11. This work group should be charged with:

- identifying all action items required to complete the consolidation;
- determining the precise strategy and methodology to complete each action items;
- proposing a specific timeline for all action items; and
- completing assigned work within six months.

Because of the significant issues involved in implementing this consolidation, the FY10 budget does not include any budgetary or organizational changes in anticipation of this consolidation.

## **PROGRAM CONTACTS**

Contact Holly Sun of the M-NCPPC at 301.454.1741 or Christopher M. Mullin of the Office of Management and Budget at 240.777.2772 for more information regarding this agency's operating budget.

## BUDGET SUMMARY

|  | Actual<br>FY08    | Budget<br>FY09    | Estimated<br>FY09 | Recommended<br>FY10 | % Chg<br>Bud/Rec |
|--|-------------------|-------------------|-------------------|---------------------|------------------|
| <b>ADMINISTRATION FUND</b>                   |                   |                   |                   |                     |                  |
| <b>EXPENDITURES</b>                          |                   |                   |                   |                     |                  |
| Salaries and Wages                           | 0                 | 0                 | 0                 | 0                   | —                |
| Employee Benefits                            | 0                 | 0                 | 0                 | 0                   | —                |
| <b>Administration Fund Personnel Costs</b>   | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>—</b>         |
| Operating Expenses                           | 26,234,794        | 27,314,500        | 26,664,340        | 27,942,000          | 2.3%             |
| Capital Outlay                               | 0                 | 0                 | 0                 | 0                   | —                |
| <b>Administration Fund Expenditures</b>      | <b>26,234,794</b> | <b>27,314,500</b> | <b>26,664,340</b> | <b>27,942,000</b>   | <b>2.3%</b>      |
| <b>PERSONNEL</b>                             |                   |                   |                   |                     |                  |
| Full-Time                                    | 0                 | 0                 | 0                 | 0                   | —                |
| Part-Time                                    | 0                 | 0                 | 0                 | 0                   | —                |
| Workyears                                    | 207.2             | 211.4             | 211.4             | 215.7               | 2.0%             |
| <b>REVENUES</b>                              |                   |                   |                   |                     |                  |
| Intergovernmental                            | 458,385           | 818,500           | 737,500           | 0                   | —                |
| Property Tax                                 | 25,057,657        | 27,460,120        | 27,404,000        | 27,709,310          | 0.9%             |
| User Fees                                    | 367,161           | 400,000           | 422,500           | 287,500             | -28.1%           |
| Investment Income                            | 373,624           | 250,000           | 100,000           | 90,000              | -64.0%           |
| Miscellaneous                                | 6,471             | 0                 | 0                 | 0                   | —                |
| <b>Administration Fund Revenues</b>          | <b>26,263,298</b> | <b>28,928,620</b> | <b>28,664,000</b> | <b>28,086,810</b>   | <b>-2.9%</b>     |
| <b>PARK FUND</b>                             |                   |                   |                   |                     |                  |
| <b>EXPENDITURES</b>                          |                   |                   |                   |                     |                  |
| Salaries and Wages                           | 0                 | 0                 | 0                 | 0                   | —                |
| Employee Benefits                            | 0                 | 0                 | 0                 | 0                   | —                |
| <b>Park Fund Personnel Costs</b>             | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>—</b>         |
| Operating Expenses                           | 71,126,214        | 79,109,700        | 77,280,520        | 81,027,900          | 2.4%             |
| Debt Service Other                           | 3,817,466         | 4,005,800         | 4,005,800         | 4,304,400           | 7.5%             |
| Capital Outlay                               | 0                 | 0                 | 0                 | 0                   | —                |
| <b>Park Fund Expenditures</b>                | <b>74,943,680</b> | <b>83,115,500</b> | <b>81,286,320</b> | <b>85,332,300</b>   | <b>2.7%</b>      |
| <b>PERSONNEL</b>                             |                   |                   |                   |                     |                  |
| Full-Time                                    | 0                 | 0                 | 0                 | 0                   | —                |
| Part-Time                                    | 0                 | 0                 | 0                 | 0                   | —                |
| Workyears                                    | 679.3             | 688.2             | 688.2             | 698.7               | 1.5%             |
| <b>REVENUES</b>                              |                   |                   |                   |                     |                  |
| Property Tax                                 | 76,339,969        | 76,628,030        | 76,471,560        | 80,049,110          | 4.5%             |
| Facility User Fees                           | 1,586,581         | 1,701,800         | 1,701,800         | 1,879,800           | 10.5%            |
| Investment Income                            | 774,783           | 450,000           | 210,000           | 180,000             | -60.0%           |
| Investment Income: CIP                       | 133,635           | 130,000           | 30,000            | 30,000              | -76.9%           |
| Intergovernmental                            | 512,650           | 0                 | 0                 | 0                   | —                |
| Miscellaneous                                | 129,077           | 33,500            | 33,500            | 74,100              | 121.2%           |
| <b>Park Fund Revenues</b>                    | <b>79,476,695</b> | <b>78,943,330</b> | <b>78,446,860</b> | <b>82,213,010</b>   | <b>4.1%</b>      |
| <b>ALA DEBT SERVICE FUND</b>                 |                   |                   |                   |                     |                  |
| <b>EXPENDITURES</b>                          |                   |                   |                   |                     |                  |
| Salaries and Wages                           | 0                 | 0                 | 0                 | 0                   | —                |
| Employee Benefits                            | 0                 | 0                 | 0                 | 0                   | —                |
| <b>ALA Debt Service Fund Personnel Costs</b> | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>—</b>         |
| Operating Expenses                           | 1,048,030         | 0                 | 0                 | 0                   | —                |
| Debt Service Other                           | 545,000           | 677,000           | 677,000           | 649,600             | -4.0%            |
| Capital Outlay                               | 0                 | 0                 | 0                 | 0                   | —                |
| <b>ALA Debt Service Fund Expenditures</b>    | <b>1,593,030</b>  | <b>677,000</b>    | <b>677,000</b>    | <b>649,600</b>      | <b>-4.0%</b>     |
| <b>PERSONNEL</b>                             |                   |                   |                   |                     |                  |
| Full-Time                                    | 0                 | 0                 | 0                 | 0                   | —                |
| Part-Time                                    | 0                 | 0                 | 0                 | 0                   | —                |
| Workyears                                    | 0.0               | 0.0               | 0.0               | 0.0                 | —                |
| <b>REVENUES</b>                              |                   |                   |                   |                     |                  |
| Property Tax                                 | 1,543,383         | 1,691,200         | 1,689,620         | 1,800,840           | 6.5%             |
| Miscellaneous                                | 52,022            | 0                 | 0                 | 0                   | —                |
| <b>ALA Debt Service Fund Revenues</b>        | <b>1,595,405</b>  | <b>1,691,200</b>  | <b>1,689,620</b>  | <b>1,800,840</b>    | <b>6.5%</b>      |
| <b>GRANT FUND MNCPPC</b>                     |                   |                   |                   |                     |                  |
| <b>EXPENDITURES</b>                          |                   |                   |                   |                     |                  |
| Salaries and Wages                           | 0                 | 0                 | 0                 | 0                   | —                |
| Employee Benefits                            | 0                 | 0                 | 0                 | 0                   | —                |
| <b>Grant Fund MNCPPC Personnel Costs</b>     | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>—</b>         |

|  | Actual<br>FY08   | Budget<br>FY09    | Estimated<br>FY09 | Recommended<br>FY10 | % Chg<br>Bud/Rec |
|--|------------------|-------------------|-------------------|---------------------|------------------|
| Operating Expenses                           | 107,156          | 575,000           | 575,000           | 575,000             | —                |
| Capital Outlay                               | 0                | 0                 | 0                 | 0                   | —                |
| <b>Grant Fund MNCPPC Expenditures</b>        | <b>107,156</b>   | <b>575,000</b>    | <b>575,000</b>    | <b>575,000</b>      | —                |
| <b>PERSONNEL</b>                             |                  |                   |                   |                     |                  |
| Full-Time                                    | 0                | 0                 | 0                 | 0                   | —                |
| Part-Time                                    | 0                | 0                 | 0                 | 0                   | —                |
| Workyears                                    | 0.0              | 0.0               | 0.0               | 0.0                 | —                |
| <b>REVENUES</b>                              |                  |                   |                   |                     |                  |
| Administration Fund Grants                   | 0                | 150,000           | 150,000           | 150,000             | —                |
| Park Fund Grants                             | 107,156          | 425,000           | 425,000           | 425,000             | —                |
| <b>Grant Fund MNCPPC Revenues</b>            | <b>107,156</b>   | <b>575,000</b>    | <b>575,000</b>    | <b>575,000</b>      | —                |
| <b>ENTERPRISE FUND</b>                       |                  |                   |                   |                     |                  |
| <b>EXPENDITURES</b>                          |                  |                   |                   |                     |                  |
| Salaries and Wages                           | 0                | 0                 | 0                 | 0                   | —                |
| Employee Benefits                            | 0                | 0                 | 0                 | 0                   | —                |
| <b>Enterprise Fund Personnel Costs</b>       | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>            | —                |
| Operating Expenses                           | 8,088,137        | 9,070,000         | 8,182,000         | 9,045,820           | -0.3%            |
| Debt Service Other                           | 1,372,287        | 1,329,100         | 1,329,100         | 1,305,980           | -1.7%            |
| Capital Outlay                               | 0                | 0                 | 0                 | 0                   | —                |
| <b>Enterprise Fund Expenditures</b>          | <b>9,460,424</b> | <b>10,399,100</b> | <b>9,511,100</b>  | <b>10,351,800</b>   | <b>-0.5%</b>     |
| <b>PERSONNEL</b>                             |                  |                   |                   |                     |                  |
| Full-Time                                    | 0                | 0                 | 0                 | 0                   | —                |
| Part-Time                                    | 0                | 0                 | 0                 | 0                   | —                |
| Workyears                                    | 110.3            | 104.6             | 104.6             | 113.1               | 8.1%             |
| <b>REVENUES</b>                              |                  |                   |                   |                     |                  |
| Intergovernmental                            | 102,906          | 0                 | 0                 | 0                   | —                |
| Rentals                                      | 2,418,125        | 2,709,700         | 2,559,100         | 2,691,300           | -0.7%            |
| Fees and Charges                             | 4,786,151        | 6,087,200         | 5,819,500         | 6,542,800           | 7.5%             |
| Merchandise Sales                            | 631,448          | 754,500           | 755,700           | 797,400             | 5.7%             |
| Concessions                                  | 88,777           | 96,900            | 93,600            | 88,000              | -9.2%            |
| Non-Operating Revenues/Interest              | 101,154          | 90,000            | 30,000            | 50,000              | -44.4%           |
| <b>Enterprise Fund Revenues</b>              | <b>8,128,561</b> | <b>9,738,300</b>  | <b>9,257,900</b>  | <b>10,169,500</b>   | <b>4.4%</b>      |
| <b>PROP MGMT MNCPPC</b>                      |                  |                   |                   |                     |                  |
| <b>EXPENDITURES</b>                          |                  |                   |                   |                     |                  |
| Salaries and Wages                           | 0                | 0                 | 0                 | 0                   | —                |
| Employee Benefits                            | 0                | 0                 | 0                 | 0                   | —                |
| <b>Prop Mgmt MNCPPC Personnel Costs</b>      | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>            | —                |
| Operating Expenses                           | 1,178,399        | 1,137,400         | 992,040           | 1,026,700           | -9.7%            |
| Capital Outlay                               | 0                | 0                 | 0                 | 0                   | —                |
| <b>Prop Mgmt MNCPPC Expenditures</b>         | <b>1,178,399</b> | <b>1,137,400</b>  | <b>992,040</b>    | <b>1,026,700</b>    | <b>-9.7%</b>     |
| <b>PERSONNEL</b>                             |                  |                   |                   |                     |                  |
| Full-Time                                    | 0                | 0                 | 0                 | 0                   | —                |
| Part-Time                                    | 0                | 0                 | 0                 | 0                   | —                |
| Workyears                                    | 3.5              | 3.5               | 3.5               | 3.5                 | —                |
| <b>REVENUES</b>                              |                  |                   |                   |                     |                  |
| Investment Income                            | 54,646           | 70,000            | 36,000            | 25,000              | -64.3%           |
| Miscellaneous                                | 1,180            | 0                 | 0                 | 0                   | —                |
| Rental Income                                | 1,020,274        | 1,067,400         | 956,040           | 1,001,700           | -6.2%            |
| <b>Prop Mgmt MNCPPC Revenues</b>             | <b>1,076,100</b> | <b>1,137,400</b>  | <b>992,040</b>    | <b>1,026,700</b>    | <b>-9.7%</b>     |
| <b>SPECIAL REVENUE FUNDS</b>                 |                  |                   |                   |                     |                  |
| <b>EXPENDITURES</b>                          |                  |                   |                   |                     |                  |
| Salaries and Wages                           | 0                | 0                 | 0                 | 0                   | —                |
| Employee Benefits                            | 0                | 0                 | 0                 | 0                   | —                |
| <b>Special Revenue Funds Personnel Costs</b> | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>            | —                |
| Operating Expenses                           | 3,939,515        | 4,519,000         | 4,510,870         | 5,268,400           | 16.6%            |
| Capital Outlay                               | 0                | 0                 | 0                 | 0                   | —                |
| <b>Special Revenue Funds Expenditures</b>    | <b>3,939,515</b> | <b>4,519,000</b>  | <b>4,510,870</b>  | <b>5,268,400</b>    | <b>16.6%</b>     |
| <b>PERSONNEL</b>                             |                  |                   |                   |                     |                  |
| Full-Time                                    | 0                | 0                 | 0                 | 0                   | —                |
| Part-Time                                    | 0                | 0                 | 0                 | 0                   | —                |
| Workyears                                    | 36.6             | 38.5              | 38.5              | 29.5                | -23.4%           |
| <b>REVENUES</b>                              |                  |                   |                   |                     |                  |
| Intergovernmental                            | 470,490          | 198,000           | 513,800           | 545,800             | 175.7%           |

|                                       | Actual<br>FY08     | Budget<br>FY09     | Estimated<br>FY09  | Recommended<br>FY10 | % Chg<br>Bud/Rec |
|---------------------------------------|--------------------|--------------------|--------------------|---------------------|------------------|
| Miscellaneous                         | 276,157            | 0                  | 0                  | 0                   | —                |
| Investment Income                     | 82,088             | 60,000             | 10,000             | 10,000              | -83.3%           |
| Service Charges                       | 1,881,903          | 2,032,400          | 1,947,800          | 2,398,000           | 18.0%            |
| <b>Special Revenue Funds Revenues</b> | <b>2,710,638</b>   | <b>2,290,400</b>   | <b>2,471,600</b>   | <b>2,953,800</b>    | <b>29.0%</b>     |
| <b>DEPARTMENT TOTALS</b>              |                    |                    |                    |                     |                  |
| <b>Total Expenditures</b>             | <b>117,456,998</b> | <b>127,737,500</b> | <b>124,216,670</b> | <b>131,145,800</b>  | <b>2.7%</b>      |
| <b>Total Full-Time Positions</b>      | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>—</b>         |
| <b>Total Part-Time Positions</b>      | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>—</b>         |
| <b>Total Workyears</b>                | <b>1,036.9</b>     | <b>1,046.2</b>     | <b>1,046.2</b>     | <b>1,060.5</b>      | <b>1.4%</b>      |
| <b>Total Revenues</b>                 | <b>119,357,853</b> | <b>123,304,250</b> | <b>122,097,020</b> | <b>126,825,660</b>  | <b>2.9%</b>      |

# Maryland-National Capital Park and Planning Commission

